



കേരള സർക്കാർ
Government of Kerala
2020



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2018-20

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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PART IV Private Advertisements and Miscellaneous Notifications

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT**NOTIFICATION NO. 5/2020-STATE TAX**

No. CT/4/2020-C1.

Thiruvananthapuram, 30th March 2020.

In exercise of the powers conferred by section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of Rule 61 of the Kerala Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner of State Tax, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B. - Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

Office of the Commissioner of the State
Goods and Services Tax, Thiruvananthapuram.

ANAND SINGH IAS
Commissioner.

NOTIFICATION NO. 6/2020-STATE TAX

No. CT/4/2020-C1.

Thiruvananthapuram, 16th April 2020.

In exercise of the powers conferred by section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), read with sub-rule (5) of Rule 61 of the Kerala Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner of State Tax, on the recommendations of the Council, hereby makes the following amendments in the notification No. 5/2020-State Tax, dated the 30th day of March 2020, namely:—

In the said notification, in the first paragraph, after the proviso, the following provisos shall be inserted, namely:—

“Provided further that, for taxpayers having an aggregate turnover of more than Rupees 5 Crore Rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, the return in FORM GSTR-3B of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 12th day of July, 2020.”

Office of the Commissioner of the State
Goods and Services Tax, Thiruvananthapuram.

ANAND SINGH IAS
Commissioner.

NOTIFICATION NO. 7/2020-STATE TAX

No. CT/4/2020-C1.

Thiruvananthapuram, 28th April 2020.

As per the Notification issued under G. O. (P) No. 96/2019/TAXES dated 29th June, 2019 and published as S.R.O. No. 435/2019 in the Kerala Gazette Extraordinary No. 1445 dated 1st July, 2019 the Government of Kerala had decided to implement the Kerala Flood Cess with effect from 1-8-2019. As per the notification issued under G. O. (P) No. 80/2019/TAXES dated 25th May, 2019 and published as S.R.O. No. 359/2019, the Government have further notified that the due date for filing GSTR 3B return is applicable for return for Kerala Flood Cess also. The Flood Cess returns are accordingly to be filed on or before the 20th of the succeeding month.

But various trade bodies/organizations have raised certain practical difficulties with regards to the filing of Kerala Flood Cess returns along with GSTR 3B returns due to the unprecedented spread of pandemic COVID-19. The matter have been examined and found that the issues raised need to be redressed.

In the circumstances, in exercise of the powers conferred by section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) read with sub-section (4) of section 14 of Kerala Finance Act, 2019 and sub-rule (5) of Rule 61 of the Kerala State Goods and Services Tax Rule, 2017, the Commissioner of State Tax hereby extends the due date for filing Kerala Flood Cess return for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, to the date mentioned in the corresponding entry in column (4) of the said Table, namely:—

Table

<i>Sl. No.</i>	<i>Class of Registered Persons</i>	<i>Tax Period</i>	<i>Date extended</i>
(1)	(2)	(3)	(4)
1	Taxpayers having an aggregate turnover of more than ₹ 5 Crores in the preceding financial year	February 2020, March 2020 and April 2020	24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than ₹ 1.5 Crores and upto ₹ 5 Crores in the preceding financial year	February 2020 and March 2020 April 2020	29th day of June, 2020 30th day of June, 2020
3	Taxpayers having an aggregate turnover of upto ₹ 1.5 Crores in the preceding financial year	February 2020, March 2020 April 2020	30th day of June, 2020 3rd day of July 6th day of July, 2020
4	Taxpayers having an aggregate turnover of more than ₹ 5 Crores in the previous financial year	May 2020	27th June, 2020
	Taxpayers having an aggregate turnover of upto ₹ 5 Crores in the previous financial year	May 2020	12th of July, 2020

Office of the Commissioner of the State
Goods and Services Tax, Thiruvananthapuram.

ANAND SINGH IAS
Commissioner.